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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Kernville, Arden, Bodfish, Sq Mtn,
Split Mtn, Southlake, Onyx,
Mtn Shadow Lakeland and

Name of District: Kern River Valley Location: Ponderosa Pine Kern Co.
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2024**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Kern River Valley Water Co

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	9,761	-	-	-	\$ 9,761
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	27,305	-	-	-	\$ 27,305
5		Total Intangible Plant	\$ 37,066	\$ -	\$ -	\$ -	\$ 37,066
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 439,624	\$ -	\$ -	\$ -	\$ 439,624
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	48,846	-	-	-	\$ 48,846
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	11,996	-	-	-	\$ 11,996
14	314	Springs and Tunnels		-			\$ -
15	315	Wells	3,597,103	-	-	-	\$ 3,597,103
16	316	Supply Mains	149,027	-	-	-	\$ 149,027
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 3,806,972	\$ -	\$ -	\$ -	\$ 3,806,972
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	233,816	-	-	-	\$ 233,816
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	5,081,378	253,315	(84,560)	-	\$ 5,250,132
25	325	Other Pumping Plant	63,906	-	-	-	\$ 63,906
26		Total Pumping Plant	\$ 5,379,100	\$ 253,315	\$ (84,560)	\$ -	\$ 5,547,855
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	592,739	-	-	-	\$ 592,739
30	332	Water Treatment Equipment	7,786,159	2,015	(1,559)	-	\$ 7,786,615
31		Total Water Treatment Plant	\$ 8,378,898	\$ 2,015	\$ (1,559)	\$ -	\$ 8,379,354

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Kern River Valley Water Co

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	396,476	-	-	-	\$ 396,476
34	342	Reservoirs and Tanks	5,989,864	16,149	(624)	-	\$ 6,005,389
35	343	Transmission and Distribution Mains	10,551,271	512,605	(24,512)	-	\$ 11,039,365
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,378,986	68,156	(7,088)	-	\$ 1,440,054
38	346	Meters	292,696	11,426	-	-	\$ 304,123
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	315,903	24,307	(1,681)	-	\$ 338,529
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 18,925,196	\$ 632,644	\$ (33,904)	\$ -	\$ 19,523,935
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	608,846	-	-	-	\$ 608,846
46	372	Office Furniture and Equipment	43,553	717	(19,807)	-	\$ 24,463
47	373	Transportation Equipment	556,012	43,267	(41,244)	-	\$ 558,036
48	374	Stores Equipment	2,663	-	-	-	\$ 2,663
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	18,738	-	-	-	\$ 18,738
51	377	Power Operated Equipment	63,879	-	-	-	\$ 63,879
52	378	Tools, Shop and Garage Equipment	511,888	52,031	(26,374)	-	\$ 537,544
53	379	Other General Plant	29,080	-	-	-	\$ 29,080
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,834,659	\$ 96,015	\$ (87,425)	\$ -	\$ 1,843,249
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	170	-	(170)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,969,301	170,328	(13,970)	(90)	2,125,569
60		Total Undistributed Items	\$ 1,969,471	\$ 170,328	\$ (14,140)	\$ (90)	\$ 2,125,569
61		Total Utility Plant in Service	\$ 40,770,987	\$ 1,154,317	\$ (221,589)	\$ (90)	\$ 41,703,625

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant		-			\$ -
2	394	Recycled Water Land and Land Rights		-			\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (u)	Term in Years (c)	Date of Acquisition by Utility (u)	Balance End of Year ¹ (e)
1	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

1 The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
RATE BASE AND WORKING CASH
KERN RIVER VALLEY DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$39,652,058	\$38,875,688
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$2,125,978	\$2,021,459
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$328,785	\$364,198
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$2,378,474	-\$2,378,474
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$39,728,347	\$38,882,872
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$17,592,056	\$16,705,502
10		General Office Prorate	\$964,473	\$816,762
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$18,556,529	\$17,522,264
12		Less Other Reserves		
13		Deferred Income Taxes	\$1,944,389	\$1,893,293
14		Deferred Investment Tax Credit	\$36	\$504
15		Other Reserves (General Office Prorate)	\$140,712	\$160,697
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,085,137	\$2,054,494
17		Less Adjustments		
18		Contributions in Aid of Construction	\$479,857	\$492,162
19		Advances for Construction	\$5,132	\$5,132
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$484,989	\$497,294
22		Add Materials and Supplies	\$35,416	\$29,526
23		Add Working Capital (Tank Painting)	\$267,830	\$357,764
24		Add Working Cash (=Line 37)	\$1,011,673	\$1,014,224
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$19,648,780	\$19,852,569
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$4,995,008	\$5,001,795
29		Purchased Power & Commodity for Resale*	\$308,257	\$307,063
30		Meter Revenues: Bimonthly Billing	\$1,125,927	\$1,263,295
31		Other Revenues: Flat Rate Monthly Billing	\$4,434	\$3,385
32		Total Revenues (=Line 30 + Line 31)	\$1,130,362	\$1,266,680
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.39%	0.27%
34		5/24 x Line 25 x (100% - Line 33)	\$1,036,544	\$1,039,256
35		1/24 x Line 28 x Line 33	\$816	\$557
36		1/12 x Line 29	\$25,688	\$25,589
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29)	\$1,011,673	\$1,014,224
<p>Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p> <p>* resale billed after receipt (metered).</p>				

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Kern River Valley Water Co

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	17,469,699.26	2,209,189.84	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,261,807.55				
4	(b) Charged to Account 504		4,550.82			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	4,232.84				
9	(g) All other credits ¹	234.91	56,348.83			
10	Total credits	\$1,266,275.30	\$60,899.65	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	221,303.14				
13	(b) Cost of removal	-				
14	(c) All other debits ¹					
15	Total debits	221,303.14	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	18,514,671.42	2,270,089.49	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
Kern River Valley Water Co							
I. SOURCE OF SUPPLY PLANT							
2	311	Structures and Improvements	29,863.85	1,006.20	-	-	30,870.05
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	6,021.99	-	-	-	6,021.99
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	2,566,352.55	137,952.48	-	-	2,704,305.03
7	316	Supply Mains	92,387.09	2,503.68	-	-	94,890.77
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,694,625.48	141,462.36	-	-	2,836,087.84
II. PUMPING PLANT							
12	321	Structures and Improvements	58,790.98	14,590.20	-	-	73,381.18
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,885,388.36	147,659.88	(84,560.35)	-	1,948,487.89
16	325	Other Pumping Plant	30,719.53	3,949.44	-	-	34,668.97
17		Total Pumping Plant	1,974,898.87	166,199.52	(84,560.35)	-	2,056,538.04
III. WATER TREATMENT PLANT							
20	331	Structures and Improvements	64,970.29	14,759.16	-	-	79,729.45
21	332	Water Treatment Equipment	4,800,681.62	201,577.80	(1,559.29)	-	5,000,700.13
22		Total Water Treatment Plant	4,865,651.91	216,336.96	(1,559.29)	-	5,080,429.58
IV. TRANS. AND DIST. PLANT							
25	341	Structures and Improvements	35,385.62	8,167.32	-	-	43,552.94
26	342	Reservoirs and Tanks	3,218,566.78	139,006.44	(624.16)	-	3,356,949.06
27	343	Transmission and Distribution Mains	2,643,400.99	253,717.44	(24,511.94)	-	2,872,606.49
28	344	Fire Mains	-	-	-	-	-
29	345	Services	444,249.32	55,631.16	(7,087.58)	-	492,792.90
30	346	Meters	141,208.19	9,244.32	-	0.75	150,453.26
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	97,076.35	6,665.64	(1,680.63)	-	102,061.36
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	6,579,887.25	472,432.32	(33,904.31)	0.75	7,018,416.01
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	216,972.14	18,387.12	-	-	235,359.26
38	372	Office Furniture and Equipment	129,547.96	2,676.60	(19,806.98)	-	112,417.58
39	373	Transportation Equipment	3,240.48	33,916.68	(41,243.84)	3,704.03	(382.65)
40	374	Stores Equipment	-	157.08	-	-	157.08
41	375	Laboratory Equipment	2,679.27	-	-	-	2,679.27
42	376	Communication Equipment	14,642.83	728.88	-	-	15,371.71
43	377	Power Operated Equipment	46,507.47	2,299.56	-	-	48,807.03
44	378	Tools, Shop and Garage Equipment	206,449.75	29,638.32	(26,374.29)	-	209,713.78
45	379	Other General Plant	30,456.46	1,634.28	-	-	32,090.74
46	390	Other Tangible Property	(63,506.66)	-	(170.34)	-	(63,677.00)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	586,989.70	89,438.52	(87,595.45)	3,704.03	592,536.80
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	767,646.05	175,937.87	(13,683.74)	762.97	930,663.15
49		Total	17,469,699.26	1,261,807.55	(221,303.14)	4,467.75	18,514,671.42

SCHEDULE B-1
Account 501 - Operating Revenues

Kern River Valley Water Co

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	5,957,080	6,109,680	(\$152,599)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	624,337	597,911	\$26,426
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	133,104	167,033	(\$33,929)
8		Sub-total	\$ 6,714,521	\$ 6,874,624	(\$160,103)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	2,362	2,361	\$1
21	605	Public Fire Protection Service	-	-	\$0
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	34,033	31,127	\$2,906
26		Sub-total	\$ 36,395	\$ 33,487	\$2,907
27		Total Water Service Revenues	\$ 6,750,916	\$ 6,908,111	(\$157,195)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	77,765	730,191	(\$652,427)
30	611	Miscellaneous Service Revenues	(35,310)	1,575	(\$36,885)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	15,405	(19,237)	\$34,642
34	615	Recycled Water Revenues	-	(252)	\$252
35		Total Other Water Revenues	\$ 57,859	\$ 712,278	(\$654,418)
36	501	Total operating revenues	\$ 6,808,775	\$ 7,620,389	(\$811,614)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Kern River Valley Water Co

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	36,182	3,143	\$ 33,039
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		797	2,056	\$ (1,259)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	4,986	\$ (4,986)
19		Total source of supply expense				\$ 36,979	\$ 10,185	\$ 26,794
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		305,758	255,896	\$ 49,862
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		4,536	5,165	\$ (629)
28	725	Miscellaneous expenses	A			31,654	26,826	\$ 4,828
29	726	Fuel or power purchased for pumping	A	B	C	272,074	303,919	\$ (31,845)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		40,111	38,074	\$ 2,037
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		16	-	\$ 16
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		11,874	31,335	\$ (19,461)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 666,024	\$ 661,215	\$ 4,808

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Kern River Valley Water Co

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	196,884	194,669	\$ 2,215	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		147,695	152,451	\$ (4,756)	
43	743	Miscellaneous expenses	A	B	183,815	203,496	\$ (19,681)	
44	744	Chemicals and filtering materials	A	B	41,222	116,026	\$ (74,804)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	110	\$ (110)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	5,689	2,812	\$ 2,877	
50		Total water treatment expenses			\$ 575,305	\$ 669,563	\$ (94,258)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	15,194	6,160	\$ 9,034	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		142,405	78,312	\$ 64,093	
58	754	Meter expenses	A		3,694	6,149	\$ (2,456)	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		189,902	192,652	\$ (2,750)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	128,180	99,045	\$ 29,135	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	1,856	3,674	\$ (1,818)	
65	760	Maintenance of reservoirs and tanks	A	B	78,715	89,450	\$ (10,735)	
66	761	Maintenance of trans. and distribution mains	A		31,331	31,034	\$ 297	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		123,053	134,383	\$ (11,330)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		59	-	\$ 59	
72	765	Maintenance of hydrants	A		34	-	\$ 34	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 714,422	\$ 640,859	\$ 73,563	

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Kern River Valley Water Co

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		160,020	163,853	\$ (3,834)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		616	624	\$ (8)
80	773	Customer records and collection expenses	A			77,756	68,207	\$ 9,549
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			248,887	269,866	\$ (20,979)
83	775	Uncollectible accounts	A	B	C	222,456	247,247	\$ (24,791)
84		Total customer account expenses				\$ 709,735	\$ 749,798	\$ (40,062)
85		VI. SALES EXPENSES						
86		Operation						\$ -
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -

98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	22,913	29,035	\$ (6,121)
101	792	Office supplies and other expenses	A	B	C	13,245	9,198	\$ 4,048
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			23,743	15,164	\$ 8,579
105	795	Employees' pensions and benefits	A	B	C	543,814	651,727	\$ (107,912)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			8,000	4,500	\$ 3,500
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,271,145	1,152,261	\$ 118,884
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	14,819	11,475	\$ 3,344
114		Total administrative and general expenses				\$ 1,897,679	\$ 1,873,358	\$ 24,321
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	239,692	269,364	\$ (29,672)
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,273)	(3,047)	\$ (226)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 236,419	\$ 266,317	\$ (29,898)
121		Total operating expenses				\$ 4,836,563	\$ 4,871,295	\$ (34,732)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kern River Valley Water Co Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ (3,403.22)	\$ (3,403.22)
2	California corporate franchise taxes	\$ (91,560.49)	\$ (91,560.49)			
3	Property taxes	\$ 240,473.21	\$ 240,473.21			
4	Other taxes	\$ 178,230.87	\$ 178,230.87			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 323,740.37	\$ 323,740.37	\$ -	\$ -	\$ -

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1	WTP	KRV WTP	KRV WTP						130		
2											
3											
4											
5											
WELLS								Annual Quantities Pumped (AF)	Remarks		
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)					
Arden											
7	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a	20				
8	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a	160				
9	018-1	n/a	1510033-043	n/a	n/a	n/a	3				
Countrywood											
10	002-1	Countrywood	1510033-061	n/a	n/a	n/a	0				
11	003-1	Countrywood	1500408-001	n/a	n/a	n/a	0				
JWC											
12	001-1	n/a	1500462-001	n/a	n/a	n/a	0				
Kernville											
13	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a	0				
14	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a	0				
15	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a	0				
16	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a	0				
17	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a	0				
18	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a	0				
19	010-1	n/a	1510033-009	n/a	n/a	n/a	0				
20	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a	0				
21	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a	0				
22	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a	0				
23	014-1	65 Burlando	1510033-013	n/a	n/a	n/a	0				
24	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a	0				
25	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a	0				
Lower Bodfish											
26	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a	0				
27	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a	0				
28	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a	0				
29	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a	84				
30	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a	0				
31	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a	0				
Lakeland											
32	001-1	Warren Way	1510049-001	n/a	n/a	n/a	0				
33	003-1	n/a	1510049-002	n/a	n/a	n/a	0				
34	004-1	Warren Way	1510049-003	n/a	n/a	n/a	12				
35	005-1	Warren Way	1510049-004	n/a	n/a	n/a	12				
36	006-1	Warren Way	1510049-008	n/a	n/a	n/a	18				
37	007-1	n/a	1510049-014	n/a	n/a	n/a	8				
Onyx											
38	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a	13				
39	002-1	highway 178	1510043-005	n/a	n/a	n/a	0				
40	005-1	W/S Of Hwy 178 On Dirt Road 1000' N/O Scodie Park Rd.	1510043-004	n/a	n/a	n/a	20				
Split Mountain											
41	001-1	n/a	1500407-003	n/a	n/a	n/a	0				
42	002-1	n/a	1500407-006	n/a	n/a	n/a	32				
43	003-1	n/a	1500407-002	n/a	n/a	n/a	0				
44	015-1	n/a	1500407-007	n/a	n/a	n/a	9				

Southlake								
45	005-1	Highway 178	1510039-003	n/a	n/a	n/a	48	
46	005-2	Highway 178	1510039-004	n/a	n/a	n/a	31	
47	007-1	Highway 178	1510039-006	n/a	n/a	n/a	70	
48	008-1	Highway 178	1510039-008	n/a	n/a	n/a	1	
Squirrel Mountain								
49	003-1	n/a	1510039-016	n/a	n/a	n/a	0	
50	005-1	n/a	1510044-011	n/a	n/a	n/a	0	
51	005-2	n/a	1510039-011	n/a	n/a	n/a	0	
52	007-1	n/a	1510039-012	n/a	n/a	n/a	0	
53	009-1	n/a	1510044-022	n/a	n/a	n/a	0	
54	010-1	n/a	1510039-015	n/a	n/a	n/a	0	
55	012-1	n/a	1510044-024	n/a	n/a	n/a	0	
Upper Bodfish								
56	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a	0	
57	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a	0	
58	104-1	Rembach	1510026-004	n/a	n/a	n/a	11	
59	104-2	Rembach	1510026-005	n/a	n/a	n/a	30	
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12								
13								
14								
15								
Purchased Water for Resale								
16	Purchased from	n/a						
17	Annual quantities purchased					(AF)		
Wheeled Water								
18	Purchased from	Interconnection						
19	Annual quantities purchased					0 (AF)		
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>								

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	38	4,631,000	
12	Concrete			
13	Total	38	4,631,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Kern River Valley Water Co

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued

Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	12,001		-	-		-	-
12	Cast Iron (cement lined)									
13	Concrete		-				108		54	-
14	Copper	-	-	1,710						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	14,485	5,208	93,582		115,228	19,378
19	Welded steel									
20	Wood									
21	Other	(800)	-	24,064	-	11,583	37,514		92,490	27,920
22	Total	(800)	-	37,775	14,485	16,791	131,204	-	207,772	47,298

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	12,001
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	162
26	Copper							-		1,710
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	1,800	-	-	-	-	-	-	-	249,681
31	Welded steel									-
32	Wood									-
33	Other	-	-	-	-	-	-	-	-	192,771
34	Total	1,800	-	-	-	-	-	-	-	456,325

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,915	3,872	0	0
Commercial	108	108	0	0
Industrial	0	0	0	0
Public authorities	16	16	0	0
Irrigation	2	3	0	0
Other (specify)	15	12	0	0
Agriculture	0	0	0	0
Subtotal	4,056	4,011	0	0
Private fire connections	0	0	4	4
Public fire hydrants	0	0	0	1
Total	4,056	4,011	4	5

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Active Service Connections
5/8 x 3/4 - in	4,576	3,909
3/4 - in	9	6
1 - in	77	65
1 1/4 - in		-
1 1/2 - in	14	14
2 - in	11	11
2 1/2 - in		-
3 - in	9	4
4 - in	1	
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	4,697	4,009

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . .	_____
2. Used, before repair	_____ 3
3. Used, after repair	_____ -
4. Found fast, requiring billing adjustment	_____

B. Number of Meters in Service Since Last Test

1. Ten years or less	_____ 1,168
2. More than 10, but less than 15 years	_____ 364
3. More than 15 years	_____ 3,165

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Kern River Valley

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	13	12	11	13	14	19	22	103
Commercial	2	1	2	1	2	2	3	13
Industrial	-	-	-	-	-	-	-	-
Public authorities	0	0	0	0	1	1	1	3
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	-	-	0	0	0	(0)	0	1
Total	15	13	13	14	16	22	26	119

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	23	20	18	15	14	90	193	210	
Commercial	3	3	2	2	2	12	25	25	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	1	1	1	1	0	3	6	8	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	0	0	0	0	0	1	1	1	
Total	26	24	21	18	16	106	226	244	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated 79.19

Total population served 5,557

End of Year Balances in Selected Accounts

Kern River Valley Water Co

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u>23,401</u>
100-3	Construction Work in Progress	\$ <u>2,779,630</u>
241	Advances for Construction	\$ <u>5,132</u>
265	Contributions in Aid of Construction	\$ <u>480,250</u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ Tom Scanlon for Jonathan R Yasin
Name of District Manager or Equivalent (Please Print)

of _____ Kern River Valley _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ P O Box 1260 (1738 Lake Isabella Blvd.), Lake Isabella, CA 93240
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)


Signature

408-367-8521
Telephone Number

March 25, 2024
Date

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